

REMARKS

Claims 9-12, 14, 19, 23-48, 50 and 51 are pending in this application, with claims 9-12, 23, 27, 32, 37, 47, and 50 being independent. Claims 10-12, 47, and 50 have been amended; claims 17, 20, 46, 49 and 52 have been canceled; and claims 23-45 have been withdrawn.

Applicants acknowledge with appreciation the Examiner's allowance of claim 9 and the Examiner's indication that claim 46 is directed to allowable subject matter. Independent claim 10 has been rewritten to include the subject matter of claim 46, and claim 46 has been canceled. In addition, each of claims 17, 20, 49 and 52 has been amended to recite "polishing a back surface of the first substrate by a chemical mechanical polishing method to thereby reduce a thickness of the first substrate to less than 300 micrometers". These amendments are not believed to raise new issues that would require further search or consideration.

Independent claim 10 has been rejected as being unpatentable over Takaku (JP 11-345688) in view of Bando (U.S. Patent No. 5,276,999) and Yoneda (U.S. Patent No. 6,392,340). Independent claims 11, 12, 47, and 50, along with their dependent claims 14, 19, 48, and 51, have been rejected as being unpatentable over Takaku in view of King (U.S. Patent No. 4,963,788). Independent claims 47 and 50, along with their dependent claims 48 and 51, have been rejected as being unpatentable over Takaku in view of Matthies (U.S. Patent No. 6,476,783).

To expedite prosecution, applicants have amended claims 10-12, 47 and 50 to recite the allowable subject matter of claims 9 and 46. Specifically, claims 10-12, 47 and 50 have been amended to each recite "polishing a back surface of the first substrate by a chemical mechanical polishing method to thereby reduce a thickness of the first substrate to less than 300 micrometers." As acknowledged by the Examiner with respect to claims 9 and 46, the cited references alone or in combination, do not recite this feature. Accordingly, applicants request reconsideration and withdrawal of the rejections of claims 10-12, 47 and 50 for at least this reason.

Applicants submit that all claims are in condition for allowance.

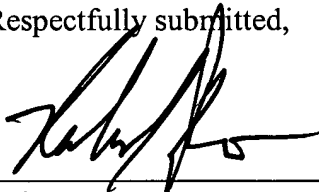
Applicant : Shunpei YAMAZAKI et al.
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Respectfully submitted,

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Roberto J. Devoto
Reg. No. 55,108

Fish & Richardson P.C.
1425 K Street, N.W.
11th Floor
Washington, DC 20005-3500
Telephone: (202) 783-5070
Facsimile: (202) 783-2331

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